



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ३, अंक १४३(४)]

सोमवार, ऑक्टोबर २३, २०१७/कार्तिक १, शके १९३९

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ३४७

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 18th October 2017.

### NOTIFICATION

Notification No. 49/2017-State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1017/CR 190/Taxation-1.—In exercise of the power conferred by clause (g) of sub-rule (2) of rule 89 of the Maharashtra Goods and Services Tax Rules, 2017, read with notification No. 48/2017-State Tax, dated the 18th October 2017, published in the *Maharashtra Government Gazette*, Part IV-B, Extra-Ordinary No.346, dated the 23rd October 2017, namely :—

The Government of Maharashtra, hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely :—

**Table**

S. No. (1)	Evidence (2)
1.	Acknowledgment by the jurisdictional Tax officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.

(१)

(1)	(2)
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

2. This notification shall deemed to be effective from the 18th October 2017.

By order and in the name of the Governor of Maharashtra,

R. D. BHAGAT,  
Deputy Secretary to Government.